

_____ BILL NO. _____

INTRODUCED BY _____
(Primary Sponsor)

A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE PREPARATION OF TAX RETURNS AND FURNISHING ADVICE ON TAX MATTERS FROM THE DEFINITION OF "PRACTICE OF PUBLIC ACCOUNTING"; AND AMENDING SECTION 37-50-101, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 37-50-101, MCA, is amended to read:

"37-50-101. Definitions. Unless the context requires otherwise, in this chapter, the following definitions apply:

(1) "Board" means the board of public accountants provided for in 2-15-1756.

(2) "Department" means the department of labor and industry provided for in Title 2, chapter 15, part 17.

(3) "Practice of public accounting" means performing or offering to perform by a person certified under 37-50-302 or licensed under 37-50-303, for a client or potential client, one or more types of services involving the use of accounting or auditing skills, including:

(a) the issuance of reports or financial statements on which the public may rely; or

(b) one or more types of management advisory or consulting services;

~~_____ (c) the preparation of tax returns; or~~

~~_____ (d) furnishing advice on tax matters."~~

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